



# **DARE COUNTY SCHOOLS**

**Proposed Budget**

**2024-2025**

## Operating Budget

## **Dare County Schools Operating Budget Fiscal Year 2024-2025 Budget**

### **Summary of Revenues**

State Public School Fund	\$ 40,357,978
Federal Grants Fund	2,953,175
Local Operating Fund	
Dare County Appropriation	29,392,661
Fines and Forfeitures	583,810
Other Local Revenue Fund	
PreK Grant	780,000
Interest	80,000
Medicaid Reimbursements	650,000
Use of Facilities	50,000
Indirect Costs	190,000
Miscellaneous	150,000
Appropriated Fund Balance	1,190,037
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<b>Total Revenues</b>	<b><u><u>\$ 76,377,661</u></u></b>

## Dare County Schools Operating Budget By Program Fiscal Year 2024-2025 Budget

### Summary of Expenditures by Program Code

001 Classroom Teachers	\$ 26,350,528
002 Central Administration	1,941,767
003 Non-Instructional Support	7,358,612
004 K-5 Program Enhancement Teachers	1,291,089
005 School Building Administration	2,760,584
006 School Psychologist	1,329,655
007 Instructional Support	2,402,253
009 Non-contributory Employee Benefit	570,000
012 Driver Training	121,275
013 Vocational Education - Salaries	2,361,116
014 Vocational Education - Program Support	126,124
015 School Technology/School Connectivity	885,000
017 Vocational Education Program Improvement	69,692
020 International Faculty Exchange	2,494,257
024 Disadvantaged Student Funding	197,192
027 Teacher Assistants	2,123,306
028 Staff Development	160,000
029 Behavioral Support	127,000
032 Children with Special Needs	5,773,926
034 Academically/Intellectually Gifted	325,544
036 Charter Schools	95,859
039 School Safety Grant Program	36,666
049 Preschool Handicapped	33,314
050 Title I	1,079,943
054 Limited English	532,156
056 Transportation	1,668,146
060 Title VI-B Handicapped	1,389,102
061 Classroom Materials/Instructional Supplies	1,346,782
069 At-Risk Student Services	1,280,095
096 Special Position Allotment	101,700
103 Title II	231,286
108 Student Support & Academic Enrichment	87,838

## Dare County Schools Operating Budget By Program Fiscal Year 2024-2025 Budget

### Summary of Expenditures by Program Code (continued)

413 NC Pre-Kindergarten	1,138,001
801 School Operations	3,709,862
802 Athletics	851,292
805 Utilities	2,500,000
806 Maintenance	<u>1,526,700</u>
<b>Total Expenditures</b>	<b><u>\$ 76,377,661</u></b>

**Classroom Teachers**  
**Program 001**  
**Allotment Type: Position**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	14,441,340	15,952,761	12,109,826	16,784,446		
Supplements	1,378,563	1,433,228	718,143	1,436,286		
FICA	1,128,542	1,267,690	912,049	1,393,886		
Retirement	3,861,979	4,146,125	3,205,121	4,380,264		
Insurance	1,887,125	2,097,069	1,609,254	2,355,645		
<b>Program Total</b>	<b>22,697,549</b>	<b>24,896,873</b>	<b>18,554,393</b>	<b>26,350,528</b>	<b>1,453,655</b>	<b>5.84%</b>
<b>Positions Funded</b>						
State	198.5	198.5		198.5		
Local	78.5	88.5		92.5		
<b>Total</b>	<b>277.0</b>	<b>287.0</b>		<b>291.0</b>	<b>4.0</b>	
<b>Funding Provided</b>						
State	\$ 15,947,513	\$ 17,064,120		\$ 18,218,778		
Local	6,750,036	7,832,753		8,131,750		
<b>Total</b>	<b>\$ 22,697,549</b>	<b>\$ 24,896,873</b>		<b>\$ 26,350,528</b>	<b>\$ 1,453,655</b>	<b>5.84%</b>

*Explanation of Changes:*

- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience. The teacher salary schedule does not award a step adjustment for years of experience between years 15 through 24. The next and final step adjustment for experience is awarded at 25 years.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.
- Local funding for instructional positions shows an increase due to the expiration of the ESSER funds.

PURPOSE: Provides funding for classroom teachers. To qualify as a classroom teacher and to be charged against this allotment, an individual must spend a major portion of the school day providing classroom instruction. (Teachers are also included in other Program Codes, including, but not limited to, PRCs 004, 006, 020, 032, 034, and 054)

Central Administration  
Program 002  
Allotment Type: Dollar

Description	Actual 2022-2023	Current Budget 2023-2024	Actual As Of 3/31/2024	Proposed 2024-2025	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,119,685	1,311,600	1,020,107	1,400,947		
FICA	81,128	96,412	71,920	107,172		
Retirement	257,321	307,669	235,508	336,507		
Insurance	76,852	89,437	71,040	97,140		
<b>Program Total</b>	<b>1,534,986</b>	<b>1,805,118</b>	<b>1,398,575</b>	<b>1,941,767</b>	<b>136,649</b>	<b>7.57%</b>
<b>Funding Provided</b>						
State	\$ 673,449	\$ 714,769		\$ 736,212		
Local	861,536	1,090,349		1,205,555		
<b>Total</b>	<b>\$ 1,534,985</b>	<b>\$ 1,805,118</b>		<b>\$ 1,941,767</b>	<b>\$ 136,649</b>	<b>7.57%</b>

*Explanation of Changes:*

- Salaries for classified staff are projected to increase 3.0%.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

PURPOSE: Provides funding for salaries and benefits for central office administration.

**Non-Instructional Support  
Program 003  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	4,115,875	4,435,558	3,321,140	4,568,625		
Substitutes	670,470	584,005	413,666	585,000		
Contract Services	-		-	-		
FICA	346,602	330,505	272,373	394,329		
Retirement	975,732	1,075,113	816,894	1,098,297		
Insurance	640,559	684,255	544,979	712,360		
<b>Program Total</b>	<b>6,749,238</b>	<b>7,109,436</b>	<b>5,369,052</b>	<b>7,358,612</b>	<b>249,176</b>	<b>3.50%</b>

**Funding Provided**

State	\$ 1,569,895	\$ 1,592,540	\$ 1,640,316		
Local	5,179,343	5,516,896	5,718,296		
<b>Total</b>	<b>\$ 6,749,238</b>	<b>\$ 7,109,436</b>	<b>\$ 7,358,612</b>	<b>\$ 249,176</b>	<b>3.50%</b>

*Explanation of Changes:*

- Salaries for classified staff are projected to increase 3.0%.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

PURPOSE: Non-instructional support personnel includes cost of substitute teachers, school receptionists, student information data managers, custodians, maintenance, computer technicians and clerical staff.



**K-5 Program Enhancement Teachers**  
**Program 004**  
**Allotment Type: Position**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	761,204	786,082	628,260	820,354		
Supplements	69,900	70,150	35,150	70,300		
FICA	57,378	65,511	44,904	68,135		
Retirement	197,300	212,696	160,171	214,113		
Insurance	101,225	105,798	85,741	118,187		
<b>Program Total</b>	<b>1,187,007</b>	<b>1,240,237</b>	<b>954,226</b>	<b>1,291,089</b>	<b>50,852</b>	<b>4.10%</b>
<b>Positions Funded</b>						
State	11.0	11.0		11.0		
Local	3.6	3.6		3.6		
<b>Total</b>	<b>14.6</b>	<b>14.6</b>		<b>14.6</b>		
<b>Funding Provided</b>						
State	\$ 870,974	\$ 902,338		\$ 934,602		
Local	316,033	337,899		356,487		
<b>Total</b>	<b>\$ 1,187,007</b>	<b>\$ 1,240,237</b>		<b>\$ 1,291,089</b>	<b>\$ 50,852</b>	<b>4.10%</b>

*Explanation of Changes:*

- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

PURPOSE: Provides funding for Kindergarten to fifth grade Program Enhancement Teachers (art, PE, music)

School Building Administration  
Program 005  
Allotment Type: Months of Employment

Description	Actual 2022-2023	Current Budget 2023-2024	Actual As Of 3/31/2024	Proposed 2024-2025	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	2,055,557	2,128,637	1,539,564	1,948,746		
FICA	147,977	162,263	111,243	149,079		
Retirement	500,548	528,233	371,053	468,479		
Insurance	163,380	165,897	126,904	194,280		
<b>Program Total</b>	<b>2,867,462</b>	<b>2,985,030</b>	<b>2,148,764</b>	<b>2,760,584</b>	<b>(224,446)</b>	<b>-7.52%</b>

Months of Employment

State	171	171		171		
Local	117	117		117		
<b>Total</b>	<b>288</b>	<b>288</b>		<b>288</b>		

Funding Provided

State	\$ 1,649,260	\$ 1,929,005		\$ 1,810,418		
Local	1,218,202	1,056,025		950,166		
<b>Total</b>	<b>\$ 2,867,462</b>	<b>\$ 2,985,030</b>		<b>\$ 2,760,584</b>	<b>\$ (224,446)</b>	<b>-7.52%</b>

Explanation of Changes:

- Salaries are projected based on a 3.0% increase.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

PURPOSE: Provides funding for salaries and benefits for principals and assistant principals.

School Health Personnel  
Program 006  
Allotment Type: Position

Description	Actual 2022-2023	Current Budget 2023-2024	Actual As Of 3/31/2024	Proposed 2024-2025	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	135,439	826,131	429,998	860,874		
Supplements	11,000	6,250	3,125	68,900		
FICA	9,968	63,676	30,729	71,128		
Retirement	35,878	208,275	107,530	223,518		
Insurance	14,794	90,684	40,336	105,235		
<b>Program Total</b>	<b>207,079</b>	<b>1,195,016</b>	<b>611,718</b>	<b>1,329,655</b>	<b>134,639</b>	<b>11.27%</b>
<b>Positions Funded</b>						
State	2.0	13.0		13.0		
<b>Total</b>	<b>2.0</b>	<b>13.0</b>		<b>13.0</b>		
<b>Funding Provided</b>						
State	\$ 182,275	\$ 1,186,713		\$ 1,238,921		
Local	24,804	8,303		90,734		
<b>Total</b>	<b>\$ 207,079</b>	<b>\$ 1,195,016</b>		<b>\$ 1,329,655</b>	<b>\$ 134,639</b>	<b>11.27%</b>

*Explanation of Changes:*

- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.
- The state increased the allocation to PRC 006 by decreasing the PRC 007 allocation with the guidelines to use PRC 006 positions to support mental health.

PURPOSE: Provides funding for salaries for certified school psychologist, social workers, and guidance counselors to provide mental health services.

Instructional Support  
Program 007  
Allotment Type: Position

Description	Actual 2022-2023	Current Budget 2023-2024	Actual As Of 3/31/2024	Proposed 2024-2025	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	1,915,446	1,288,610	1,286,095	1,519,252		
Supplements	200,038	197,750	106,250	137,800		
FICA	149,832	111,162	99,134	126,764		
Retirement	517,007	368,256	349,586	407,966		
Insurance	216,258	153,230	184,039	210,470		
<b>Program Total</b>	<b>2,998,581</b>	<b>2,119,008</b>	<b>2,025,104</b>	<b>2,402,253</b>	<b>283,245</b>	<b>13.37%</b>
<b>Positions Funded</b>						
State	23.0	11.0		11.0		
Local	15.0	15.0		15.0		-
<b>Total</b>	<b>38.0</b>	<b>26.0</b>		<b>26.0</b>	<b>-</b>	<b>-</b>
<b>Funding Provided</b>						
State	\$ 1,989,146	\$ 923,518		\$ 1,071,764		
Local	1,009,435	1,195,490		1,330,489		
<b>Total</b>	<b>\$ 2,998,581</b>	<b>\$ 2,119,008</b>		<b>\$ 2,402,253</b>	<b>\$ 283,245</b>	<b>13.37%</b>

*Explanation of Changes:*

- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.
- The state increased the allocation to PRC 006 by decreasing the PRC 007 allocation with the guidelines to use PRC 006 positions to support mental health.

PURPOSE: These funds pay for guidance counselors, social workers, librarians, and speech pathologists.

**Non-Contributory Employee Benefits**  
**Program 009**  
**Allotment Type: Actual Eligible Expenditures**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Total Non-Contributory Employee Benefits						
Allocated to:	519,017	570,000	212,831	570,000		
Longevity						
Annual Leave Payout						
Disability						
FICA						
Retirement						
Insurance						
<b>Program Total</b>	<b>519,017</b>	<b>570,000</b>	<b>212,831</b>	<b>570,000</b>	<b>-</b>	
<b>Funding Provided</b>						
State	\$ 385,556	\$ 510,000		\$ 480,000		
Local	133,461	60,000		90,000		
<b>Total</b>	<b>\$ 519,017</b>	<b>\$ 570,000</b>		<b>\$ 570,000</b>	<b>\$ -</b>	

*Explanation of Changes:*

- *Funding for this program projected on current year spending.*

PURPOSE: Provides funds for longevity, annual leave and disability. Eligible expenditures are covered by the state for state paid positions and by local funds for locally paid positions. Regardless of the amount listed here, the state pays what is actually required to honor longevity and annual leave for all eligible state paid employees.

**Driver Training  
Program 012  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Driver Training Services	97,977	125,378	26,870	121,275		
<b>Program Total</b>	<b>97,977</b>	<b>125,378</b>	<b>26,870</b>	<b>121,275</b>	<b>(4,103)</b>	<b>-3.27%</b>

**Funding Provided**

State	\$ 97,977	\$ 100,378		\$ 92,610		
Other Local Revenue - Fees	-	25,000		28,665		
<b>Total</b>	<b>\$ 97,977</b>	<b>\$ 125,378</b>		<b>\$ 121,275</b>	<b>\$ (4,103)</b>	<b>-3.27%</b>

*Explanation of Changes:*

- Local school districts have a statutory responsibility to provide driver's education to all eligible 15-year olds.
- The number of eligible 15-year-olds is projected to be 441 (compared to 478 in 2023-24)
- A student fee of \$65 (the maximum allowed by statute) is collected to offset the program cost.

PURPOSE: Provides funding for driver training. Each school district is required to serve all students enrolled in a public or private high school within the district's boundaries who have not previously enrolled in the program.

**Career and Technical Education - Months of Employment  
Program 013  
Allotment Type: Months of Employment**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	1,407,276	1,584,157	1,142,258	1,504,627		
Substitute Pay	43,276		26,698	30,000		
Supplements	130,000	125,368	64,275	128,550		
FICA	114,244	107,347	89,082	127,233		
Retirement	382,996	352,231	301,875	392,616		
Insurance	201,346	185,156	170,515	178,090		
<b>Program Total</b>	<b>2,279,138</b>	<b>2,354,259</b>	<b>1,794,703</b>	<b>2,361,116</b>	<b>6,857</b>	<b>0.29%</b>

**Months of Employment Funded**

State	288	288	288	
<b>Total</b>	<b>288</b>	<b>288</b>	<b>288</b>	<b>-</b>

**Funding Provided**

State	\$ 2,049,779	\$ 2,169,259	\$ 2,191,828		
Local	229,359	185,000	169,288		
<b>Total</b>	<b>\$ 2,279,138</b>	<b>\$ 2,354,259</b>	<b>\$ 2,361,116</b>	<b>\$ 6,857</b>	<b>0.29%</b>

*Explanation of Changes:*

- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.
- Any extra months of employment not needed can be converted to program dollars and budgeted in PRC 014.

PURPOSE: These funds pay for career and technical education teachers. Any months of employment not needed may be transferred to program support (PRC 014)

**Career and Technical Education - Program Support**  
**Program 014**  
**Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Workshop Participant Pay	4,700	-	25,362	-		
Salary - Non-certified instructor	5,750	2,000	-	2,000		
Substitute Pay	2,871	2,000	2,078	2,000		
Bus Driver	4,061	3,500	-	3,500		
FICA	996	573	2,099	573		
Retirement	2,595	500	89	500		
Other Insurance		-	-	-		
Contract Services	33	500	300	500		
Travel	393	1,500	1,010	1,500		
Field Trips	12,834	20,000	-	20,000		
Instructional Supplies	142,041	14,522	20,212	14,522		
Computer Software and Supplies	1,478	-	450	-		
Advertising	913	1,000	-	1,000		
Printing and Binding	1,442	1,500	848	1,500		
Repair Parts	618	-	384	-		
Equipment	20,180	-	-	-		
Computer Equipment	167,678	30,829	32,030	30,829		
Workshop Expense	29,326	22,700	17,885	22,700		
Tuition	24,034	25,000	8,410	25,000		
<b>Program Total</b>	<b>421,943</b>	<b>126,124</b>	<b>111,157</b>	<b>126,124</b>	<b>-</b>	
<b>Funding Provided</b>						
State	\$ 304,797	\$ 126,124		\$ 126,124		
Local	117,146	-		-		
<b>Total</b>	<b>\$ 421,943</b>	<b>\$ 126,124</b>		<b>\$ 126,124</b>	<b>\$ -</b>	

*Explanation of Changes:*

- Any extra months of employment not needed in PRC 013 can be converted to program dollars and budgeted here.

PURPOSE: This money pays for supplies, equipment, workshops for teachers, and other expenses related to career and technical education. Funds sometimes are used to defray a portion of national competition costs for CTE students.



**Technology  
Program 015  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Computer Equipment	476	130,000	126,702	300,000		
Contract Services	50,061	72,551	11,015	15,000		
Software/Subscription	97,784	483,000	468,253	425,000		
Supplies and Materials	15,957	26,000	355	30,000		
Repair Parts	15,293	40,000	27,692	40,000		
Telecommunications Services	51,701	75,000	72,408	75,000		
<b>Program Total</b>	<b>231,272</b>	<b>826,551</b>	<b>706,425</b>	<b>885,000</b>	<b>58,449</b>	<b>7.07%</b>

**Funding Provided**

State	\$ 72,901	\$ 58,881	\$ 59,000		
Local	158,371	742,670	286,000		
Other Local	-	25,000	540,000		
<b>Total</b>	<b>\$ 231,272</b>	<b>\$ 826,551</b>	<b>\$ 885,000</b>	<b>58,449</b>	<b>7.07%</b>

*Explanation of Changes:*

- Funds are included for Teacher Device Refresh at MHS and MMS and the transition from projectors to Interactive Panels at CHSS and MHS.
- The software/subscription line item includes funds to renew licenses for software programs used throughout the district at all schools.

PURPOSE: This fund instructional supplies and technology.

**Career and Technical Education Program Improvement  
Program 017  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Substitutes	2,790	3,641	801	3,600		
Workshop Participant	-	4,976	-	5,000		
FICA	213	659	61	658		
Retirement	-	1,225	-	1,200		
Contracted Services		1,310	-	1,500		
Software	9,797	21,788	-	15,000		
Furniture and Equipment	1,920	-	-	-		
Computer Equipment	9,232	-	-	-		
Travel	-	1,881	493	800		
Workshop Expense	12,524	12,239	3,642	12,000		
Supplies and Materials	24,425	16,583	1,665	15,000		
Field Trips	5,200	5,247	13,215	14,934		
Tuition	500	-	-			
<b>Program Total</b>	<b>66,601</b>	<b>69,549</b>	<b>19,877</b>	<b>69,692</b>	<b>143</b>	<b>0.21%</b>
<b>Funding Provided</b>						
Federal	\$ 66,601	\$ 69,549		\$ 69,692	\$ 143	
<b>Total</b>	<b>\$ 66,601</b>	<b>\$ 69,549</b>		<b>\$ 69,692</b>	<b>\$ 143</b>	<b>0.21%</b>

*Explanation of Changes:*

- *Federal revenues are projected at the same funding level as 2023-24.*

PURPOSE: This is a source of federal funding that supports new and expanding career and technical education programs.

**International Faculty Exchange**  
**Program 020**  
**Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	1,301,150	1,554,566	1,220,419	1,454,617		
Supplements	118,250	133,000	66,500	133,000		
Substitutes						
Workshop Participant Pay		-	-			
FICA	65,257	26,658	33,659	43,640		
Retirement	19,340	14,032	13,653	-		
Contracted Services	655,129	675,000	832,399	835,000		
Workshop Expense	6,153	5,233	8,143	5,000		
Supplies & Materials	56,534	18,665	22,913	20,000		
Travel	844	500	-	500		
Equipment		50	2,493	2,500		
<b>Program Total</b>	<b>2,222,657</b>	<b>2,427,704</b>	<b>2,200,179</b>	<b>2,494,257</b>	<b>66,553</b>	<b>2.74%</b>
<b>Funding Provided</b>						
State	\$ 2,097,032	\$ 2,283,792		\$ 2,329,468		
Local	125,625	143,912		164,789		
<b>Total</b>	<b>\$ 2,222,657</b>	<b>\$ 2,427,704</b>		<b>\$ 2,494,257</b>	<b>66,553</b>	<b>2.74%</b>

*Explanation of Changes:*

- Includes the cost of 33 Dual Language Immersion teachers and the programs operated at the elementary and middle schools.
- Salaries are based on the projected salary scales in State budget.

PURPOSE: Provides a separate account into which LEAs may transfer teaching positions to cover contracts for visiting international classroom teachers.

**Disadvantaged Student Funding  
Program 024  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	125,682	133,252	88,791	126,305		
Supplements	4,750	10,000	5,000	10,000		
FICA	9,784	10,109	6,691	10,427		
Retirement	31,956	35,732	23,467	32,768		
Insurance	14,978	7,557	9,986	16,190		
Instructional Supplies/Software	-	-	-	-		
Travel	1,868	-	502	1,502		
<b>Program Total</b>	<b>189,018</b>	<b>196,650</b>	<b>134,437</b>	<b>197,192</b>	<b>542</b>	<b>0.28%</b>

**Funding Provided**

State	\$ 182,741	\$ 183,381	\$ 184,023		
Local	\$ 6,277	\$ 13,269	\$ 13,169		
<b>Total</b>	<b>\$ 189,018</b>	<b>\$ 196,650</b>	<b>\$ 197,192</b>	<b>\$ 542</b>	<b>0.28%</b>

*Explanation of Changes:*

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from \$7,557 to \$8,095.*
- *The retirement rate is projected to decrease from 25.02% to 24.04%.*

PURPOSE: Provides funding for teachers, instructional support personnel, and materials for intervention strategies related to performance of at-risk students.

**Teacher Assistants**  
**Program 027**  
**Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	1,174,306	1,330,318	1,036,553	1,335,736		
Substitutes	-	-	-	-		
FICA	79,891	101,130	71,256	102,184		
Retirement	287,913	331,807	258,297	321,111		
Insurance	290,035	299,235	244,132	364,275		
<b>Program Total</b>	<b>1,832,145</b>	<b>2,062,490</b>	<b>1,610,238</b>	<b>2,123,306</b>	<b>60,816</b>	<b>2.95%</b>

**Funding Provided**

State	\$ 1,406,450	\$ 1,474,459		\$ 1,533,437		
Local	425,695	588,031		589,869		
<b>Total</b>	<b>\$ 1,832,145</b>	<b>\$ 2,062,490</b>		<b>\$ 2,123,306</b>	<b>\$ 60,816</b>	<b>2.95%</b>

*Explanation of Changes:*

- *Salaries for classified staff are projected to increase 3.0%.*
- *Insurance premiums are projected to increase from \$7,557 to \$8,095.*
- *The retirement rate is projected to decrease from 25.02% to 24.04%.*

PURPOSE: Provides funding for salaries and benefits for teacher assistants.

**Professional Development  
Program 028  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Staff Development	24,201	152,682	77,508	160,000		
<b>Program Total</b>	<b>24,201</b>	<b>152,682</b>	<b>77,508</b>	<b>160,000</b>	<b>7,318</b>	<b>4.79%</b>

**Funding Provided**

Other Local Revenue Fund	\$ 24,201	\$ 152,682		\$ 160,000	\$ 7,318	
<b>Total</b>	<b>\$ 24,201</b>	<b>\$ 152,682</b>		<b>\$ 160,000</b>	<b>\$ 7,318</b>	<b>4.79%</b>

*Explanation of Changes:*

- *For the 15th consecutive year, no funding from the state is included. Staff continues to take advantage of in-house training, grants, and the use of webinars. More comprehensive digital training will be provided for staff based on an assessment of needs.*
- *Funding is recommended for allocation to each school for staff development as well as district-wide training events and convocation.*

**PURPOSE:** Effective fourteen years ago, the state no longer provided staff development funds. As a result, conference attendance was mostly limited to required training unless grants were received. Local funding is proposed to be budgeted to allow for more training opportunities.

**Behavioral Support  
Program 029  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	83,828	78,704	44,746	81,685		
Supplements	-	-	-			
FICA	5,971	6,319	3,458	6,249		
Retirement	20,334	20,833	12,029	19,637		
Insurance	16,642	20,063	11,721	19,429		
Workshop Expenses	-	-	-	-		
Instructional Supplies	500	1,081	-			
<b>Program Total</b>	<b>127,275</b>	<b>127,000</b>	<b>71,954</b>	<b>127,000</b>	<b>(0)</b>	<b>0.00%</b>

**Funding Provided**

State	\$ 127,275	\$ 127,000	\$ 127,000		
Local	\$ -	\$ -			
<b>Total</b>	<b>\$ 127,275</b>	<b>\$ 127,000</b>	<b>\$ 127,000</b>	<b>\$ -</b>	

*Explanation of Changes:*

- Salaries are awarded to this program through a state grant for a percentage of one teacher, one teacher assistant and 70% of behavior liaison.
- Actual funding awarded is not finalized until the fall so the proposed budget anticipates state funding equal to the amount received in 2023-24.
- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

PURPOSE: Provides funding for Assaulting and Violent Children programs which provide appropriate educational programs to students under the age of 18 who suffer from emotional, mental, or neurological handicaps accompanied by violent or assaulting behavior.

**Children with Special Needs  
Program 032  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	3,166,852	3,141,357	2,853,013	3,253,840		
Substitute Pay	35,205	130,278	45,673	60,000		
Supplements	213,575	217,581	115,375	230,750		
FICA	247,962	262,945	218,203	271,161		
Retirement	791,783	803,475	709,295	837,695		
Insurance	438,932	648,946	434,658	679,980		
Contracted Services	177,136	173,266	316,584	320,000		
Travel	27,826	1,000	18,666	20,000		
Advertising						
Instructional Supplies	78,302	85,000	72,429	75,000		
Field Trips	15,526	-	562	1,000		
Repairs - Small Equipment	304	-	425	5,000		
Equipment	7,142	7,500	9,301	7,500		
Workshop Expense	15,469	-	7,338	8,000		
Transportation	2,475	-	-	-		
Computer Software and Supplies	5,049	2,500	3,548	4,000		
<b>Program Total</b>	<b>5,223,538</b>	<b>5,473,848</b>	<b>4,805,070</b>	<b>5,773,926</b>	<b>300,078</b>	<b>5.48%</b>
<b>Funding Provided</b>						
State	\$ 3,729,785	\$ 3,942,407		\$ 4,001,543		
Local	1,493,328	1,531,441		1,772,383		
<b>Total</b>	<b>\$ 5,223,113</b>	<b>\$ 5,473,848</b>		<b>\$ 5,773,926</b>	<b>\$ 300,078</b>	<b>5.48%</b>

*Explanation of Changes:*

- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.
- As of March 28, 2024, our special needs population was 799 which is a increase of 37 students from the December 2022.

PURPOSE: Provides funding for the special educational needs and related services of Children with Disabilities with funding capped at 13% of ADM. Dare County has approximately 15% of its student enrollment identified as children with special needs based on the December 1, 2022 headcount.



**Academically & Intellectually Gifted  
Program 034  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	199,839	200,410	160,189	206,245		
Supplements	17,500	17,500	8,750	17,500		
Substitute Pay	3,732	-	328	500		
FICA	15,507	16,668	11,957	17,155		
Retirement	53,298	54,523	42,303	53,788		
Insurance	20,961	27,721	16,869	30,356		
Instructional Supplies	1,030		-	-		
Computer software and supplies	-		-	-		
Workshop Expense	1,143	-	299	-		
Field Trips	5,333	-	-	-		
Tuition	2,000	-	-	-		
<b>Program Total</b>	<b>320,343</b>	<b>316,822</b>	<b>240,695</b>	<b>325,544</b>	<b>8,722</b>	<b>2.75%</b>

**Funding Provided**

State	\$ 294,591	\$ 293,601		\$ 293,601		
Local	25,752	23,221		31,943		
<b>Total</b>	<b>\$ 320,343</b>	<b>\$ 316,822</b>		<b>\$ 325,544</b>	<b>\$ 8,722</b>	<b>2.75%</b>

*Explanation of Changes:*

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from \$7,557 to \$8,095.*
- *The retirement rate is projected to decrease from 25.02% to 24.04%.*

PURPOSE: Provides funds to be used only for academically or intellectually gifted students. Each school district receives dollars per child for four percent (4%) of its allotted student enrollment regardless of the number of children identified as academically or intellectually gifted in the district. Dare County has 10.93% of its student enrollment identified as academically or intellectually gifted.

Charter Schools  
Program 036  
Allotment Type: Dollar

<u>Description</u>	<u>Actual 2022-2023</u>	<u>Current Budget 2023-2024</u>	<u>Actual As Of 3/31/2024</u>	<u>Proposed 2024-2025</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Transfers to Charter Schools	58,540	78,000	53,255	95,859		
<b>Program Total</b>	<b><u>58,540</u></b>	<b><u>78,000</u></b>	<b><u>53,255</u></b>	<b><u>95,859</u></b>	<b><u>17,859</u></b>	<b><u>22.9%</u></b>

**Funding Provided**

Local	\$ 58,540	\$ 78,000		\$ 95,859		
<b>Total</b>	<b><u>\$ 58,540</u></b>	<b><u>\$ 78,000</u></b>		<b><u>\$ 95,859</u></b>	<b><u>\$ 17,859</u></b>	<b><u>22.9%</u></b>

*Explanation of Changes:*

- Amount proposed is based on projected charter school enrollments of 14 students.

PURPOSE: Tracks payments to physical and virtual charter schools that serve Dare County students.

**School Safety Grant Programs**  
**Program 039**  
**Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Contracted Services	26,084	36,666	29,281	36,666		
Workshop Expenses	906	-	1,138			
Equipment	93,640	-	-	-		
<b>Program Total</b>	<b>120,630</b>	<b>36,666</b>	<b>30,419</b>	<b>36,666</b>	<b>-</b>	

**Funding Provided**

State	\$ 120,630	\$ 36,666		\$ 36,666		
<b>Total</b>	<b>\$ 120,630</b>	<b>\$ 36,666</b>		<b>\$ 36,666</b>	<b>\$ -</b>	

*Explanation of Changes:*

- Funds are used to reimburse Town of Nags Head for NHES SRO
- Equipment grant was for one year only, originally expiring June 30, 2022, but remaining balances redistributed in FY2023

PURPOSE: To provide funding for school resource officers, grants for students in crisis, grants for training to increase school safety & grants for safety equipment in schools.

**Preschool Handicapped  
Program 049  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	18,870	18,870	16,541	19,436		
Supplements	787	-	-	-		
FICA	1,421	1,444	1,199	1,487		
Retirement	4,816	4,329	4,139	4,672		
Insurance	2,219	2,286	1,862	2,428		
Contingency	-	5,542	-	4,100		
Indirect Costs	1,147	843	-	1,191		
<b>Program Total</b>	<b>29,260</b>	<b>33,314</b>	<b>23,741</b>	<b>33,314</b>	<b>\$ 0</b>	<b>0.00%</b>

**Funding Provided**

Federal	\$ 29,260	\$ 33,314	\$ 33,314	\$ -	
<b>Total</b>	<b>\$ 29,260</b>	<b>\$ 33,314</b>	<b>\$ 33,314</b>	<b>\$ -</b>	

*Explanation of Changes:*

- *Federal revenues are projected at the same funding level as 2023-24.*
- *Insurance premiums are projected to increase from \$7,557 to \$8,095.*
- *The retirement rate is projected to decrease from 25.02% to 24.04%.*

PURPOSE: These federal funds may be used to initiate and expand preschool exceptional children's programs for children ages 3-5 with disabilities.

**Title I**  
**Program 050**  
**Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	358,385	303,000	256,870	574,000		
Substitute Pay	6,352	3,000	6,172	10,000		
Remediation Tutors	-	95,500	8,225	10,000		
FICA	27,365	30,715	20,287	45,441		
Retirement	87,994	94,353	65,675	140,394		
Insurance	63,257	60,918	47,011	97,140		
Supplies and Materials	42,830	256,920	144,845	60,000		
Travel	-	2,000	-	2,000		
Contracted Services	-	2,733	-	-		
Workshop Expense	10,879	125,239	31,537	30,000		
Food Purchases						
Contingency	-	75,060	-	80,468		
Indirect Costs	24,354	30,504	-	30,500		
<b>Program Total</b>	<b>621,416</b>	<b>1,079,942</b>	<b>580,622</b>	<b>1,079,943</b>	<b>1</b>	<b>0.00%</b>

**Funding Provided**

Federal	621,416	1,079,942		1,079,943	1	
<b>Total</b>	<b>\$ 621,416</b>	<b>\$ 1,079,942</b>		<b>\$ 1,079,943</b>	<b>\$ 1</b>	<b>0.00%</b>

*Explanation of Changes:*

- Federal revenues are projected at the same funding level as 2023-24.
- Funding is included for the addition of instructional support at the four title I elementary schools.
- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

PURPOSE: This federal program provides funds for school wide use at the four Title I Schools (CHES, FFES, NHES, and MES), which qualified because of their high proportion of low-income families.

**Limited English Proficiency (also called English as a Second Language and English Language Learners)**  
**Program 054/104**  
**Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	270,690	347,040	275,975	347,151		
Substitute Pay	-	3,270	288	500		
Supplements	22,900	27,000	17,000	34,000		
FICA	21,401	12,743	19,341	29,196		
Retirement	71,542	41,502	59,223	71,428		
Insurance	35,369	30,671	22,313	32,380		
Contract Services	50,785	19,654	27,755	10,000		
Workshop Expense	7,962	3,450	1,986	4,000		
Travel	1,402	1,000	285	1,000		
Instructional Supplies/Software	27,157	32,699	11,822	2,500		
Equipment				-		
Indirect Costs	1,215	1,287	-	-		
<b>Program Total</b>	<b>510,423</b>	<b>520,316</b>	<b>435,988</b>	<b>532,156</b>	<b>11,840</b>	<b>2.28%</b>

**Funding Provided**

State	\$ 398,170	\$ 415,799	\$ 415,799		
Federal	81,846	62,016	62,000		
Local	30,406	42,500	54,357		
<b>Total</b>	<b>\$ 510,422</b>	<b>\$ 520,315</b>	<b>\$ 532,156</b>	<b>\$ 11,841</b>	<b>2.28%</b>

*Explanation of Changes:*

- Federal revenues are projected at the same funding level as 2023-24.
- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

PURPOSE: To provide partial funding to school districts for students who have limited proficiency in English.

Transportation  
Program 056/706  
Allotment Type: Dollar

Description	Actual 2022-2023	Current Budget 2023-2024	Actual As Of 3/31/2024	Proposed 2024-2025	\$ Increase (Decrease)	% Increase (Decrease)
Salaries - Mechanics/Transportation Personnel	260,073	274,500	227,200	282,735		
Salaries - Bus Drivers	531,197	546,276	365,449	535,000		
Bus Overtime	19,423	18,300	10,988	15,000		
Bus Driver Supplements	103,244	102,700	72,323	105,000		
FICA	69,964	73,690	50,175	71,737		
Retirement	152,809	160,855	121,499	130,484		
Insurance	90,782	88,800	80,617	97,140		
Contract Services	63,324	77,140	22,880	40,000		
Water	742	700	542	750		
Telephone	8,761	8,800	-	8,800		
Supplies and Materials	41,562	32,300	16,839	30,000		
Fuel (Gas)/Oil	166,947	148,312	97,627	160,000		
Tires and Tubes	14,511	9,200	3,761	13,000		
Repair Parts	111,116	100,315	68,474	100,000		
Driver Physicals	7,083	6,500	3,650	6,500		
Travel	51	100	870	1,000		
License and Title Fees	4,018	4,012	2,047	5,000		
Computer Software	46,061	47,700	42,794	45,000		
Equipment	5,573	-	3,305	5,000		
Workshop expenses	15,986	16,300	5,927	16,000		
<b>Program Total</b>	<b>1,713,227</b>	<b>1,716,500</b>	<b>1,196,967</b>	<b>1,668,146</b>	<b>(48,354)</b>	<b>-2.82%</b>
<b>Funding Provided</b>						
State		\$ 1,306,524		\$ 1,256,295		
Local		409,976		411,851		
<b>Total</b>	<b>\$ 1,713,227</b>	<b>\$ 1,716,500</b>		<b>\$ 1,668,146</b>	<b>\$ (48,354)</b>	<b>-2.82%</b>

*Explanation of Changes:*

- Salaries for classified staff are projected to increase 3.0%.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

PURPOSE: Program 56 provides funding for all transportation related expenses for "yellow bus" usage for students for travel to and from school and between schools.  
Program 706 funds activity buses.

**Title VI-B Handicapped  
Program 060  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	728,759	881,741	639,976	888,954		
Substitute Pay	20,186	10,080	12,064	20,000		
FICA	51,682	68,224	45,486	69,535		
Retirement	178,778	202,271	160,095	213,705		
Insurance	89,891	147,301	94,925	153,805		
Contingency	-	38,455	-	-		
Indirect Costs	43,617	41,030	-	43,103		
<b>Program Total</b>	<b>1,112,913</b>	<b>1,389,102</b>	<b>952,546</b>	<b>1,389,102</b>	<b>(0)</b>	<b>0.00%</b>

**Funding Provided**

Federal	1,112,913	1,389,102	1,389,102	(0)	
<b>Total</b>	<b>\$ 1,112,913</b>	<b>\$ 1,389,102</b>	<b>\$ 1,389,102</b>	<b>\$ (0)</b>	<b>0.00%</b>

**Explanation of Changes:**

- *Federal revenues are projected at the same funding level as 2023-24.*
- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from \$7,557 to \$8,095.*
- *The retirement rate is projected to decrease from 25.02% to 24.04%.*

PURPOSE: These federal funds are used to initiate, expand, and continue services to exceptional students ages 3 through 21.



**Instructional - Supplies/Textbooks**  
**Program 061/130**  
**Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Instructional Supplies	355,675	456,452	323,945	647,975		
Textbooks	162,788	156,738	68,856	156,738		
Music Supplies - Schools	21,721	28,990	17,749	29,704		
Library Books	41,314	37,369	13,734	37,365		
Computer Software and Equipment	315,010	200,600	12,514	475,000		
<b>Program Total</b>	<b>896,508</b>	<b>880,149</b>	<b>436,798</b>	<b>1,346,782</b>	<b>466,633</b>	<b>53.02%</b>

**Funding Provided**

State	\$ 156,356	\$ 194,007	\$ 190,007		
Textbooks (State)	162,788	156,738	156,738		
Local	558,216	232,825	232,000		
Other Local Revenue Fund	19,148	296,579	768,037		
<b>Total</b>	<b>\$ 896,508</b>	<b>\$ 880,149</b>	<b>\$ 1,346,782</b>	<b>466,633</b>	<b>53.02%</b>

*Explanation of Changes:*

- Schools receive an allocation for instructional supplies, nursing supplies, music supplies & library books based on enrollment.
- Funds are included for chromebook refresh for grades 6 and 9, iMacs for FFH Lab refresh, as well as computers for initial early college students.

PURPOSE: This fund provides money for textbooks , instructional supplies and technology.

**At-Risk  
Program 069  
Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	533,072	468,642	301,160	542,707		
Substitute Pay	6,457	3,672	7,891	10,000		
Supplements	33,425	23,400	11,700	32,000		
FICA	53,660	39,803	22,319	44,730		
Retirement	169,871	117,467	75,692	138,160		
Insurance	80,769	60,456	49,484	89,045		
Contract Services	42,530	330,514	25,035	157,500		
Instructional Supplies	30,520	27,241	23,475	27,953		
Computer Software	27,930	28,000	-	28,000		
Workshop Expense	43,811	900	36,575	30,000		
Intervention Funds for Schools	188,436	180,000		180,000		
Travel				-		
Field Trips				-		
Furniture & Equipment	22,918	-	-	-		
Computer Equipment		-	-	-		
<b>Program Total</b>	<b>1,233,399</b>	<b>1,280,095</b>	<b>553,331</b>	<b>1,280,095</b>		
<b>Funding Provided</b>						
State	\$ 1,107,372	\$ 1,131,127		\$ 1,131,127		
Local	126,027	148,968		148,968		
<b>Total</b>	<b>\$ 1,233,399</b>	<b>\$ 1,280,095</b>		<b>\$ 1,280,095</b>		

*Explanation of Changes:*

- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from \$7,557 to \$8,095.*
- *The retirement rate is projected to decrease from 25.02% to 24.04%.*

PURPOSE: These funds pay for services for at-risk students, including interventions, a portion of homebound services, guidance counselors, teachers, teacher assistants, AVID fees, and DLA staff.

Special Position Allotment  
Program 096  
Allotment Type: Position

Description	Actual 2022-2023	Current Budget 2023-2024	Actual As Of 3/31/2024	Proposed 2024-2025	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	65,762	69,019	51,764	71,080		
FICA	4,985	5,280	3,926	5,438		
Retirement	16,112	17,268	12,951	17,088		
Insurance	7,397	7,557	6,208	8,095		
<b>Program Total</b>	<b>94,256</b>	<b>99,124</b>	<b>74,849</b>	<b>101,700</b>	<b>2,576</b>	<b>2.60%</b>
<b>Positions Funded</b>						
State	1.2	1.2		1.2		
<b>Total</b>	<b>1.2</b>	<b>1.2</b>		<b>1.2</b>	<b>-</b>	<b>-</b>
<b>Funding Provided</b>						
State	\$ 94,256	\$ 99,124		\$ 101,700		
Local		-		-		
<b>Total</b>	<b>\$ 94,256</b>	<b>\$ 99,124</b>		<b>\$ 101,700</b>	<b>\$ 2,576</b>	<b>2.60%</b>

*Explanation of Changes:*

- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

PURPOSE: These funds pay for a 12 month position for an Educator on Loan with NCDPI.

**Title II - Improving Teacher Quality**  
**Program 103**  
**Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	45,470	37,000	43,408	103,310		
Substitute Pay	2,145	2,000	1,751	-		
Supplements/Mentor Pay	54,090	50,000	55,795	60,000		
FICA	7,097	6,809	6,735	12,493		
Retirement	21,121	20,915	24,353	39,227		
Insurance	7,397	7,557	6,793	13,761		
Workshop Expense	2,065	49,979	199	-		
Supplies		50,000	-	-		
Indirect Costs	5,686	7,026	-	2,495		
<b>Program Total</b>	<b>145,071</b>	<b>231,286</b>	<b>139,034</b>	<b>231,286</b>	<b>-</b>	

**Funding Provided**

Federal	\$ 145,071	\$ 231,286	\$ 231,286		
<b>Total</b>	<b>\$ 145,071</b>	<b>\$ 231,286</b>	<b>\$ 231,286</b>	<b>\$ -</b>	

*Explanation of Changes:*

- *Federal revenues are projected at the same funding level as 2023-24.*
- *Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.*
- *Insurance premiums are projected to increase from \$7,557 to \$8,095.*
- *The retirement rate is projected to decrease from 25.02% to 24.04%.*
- *This program will continue to fund mentor pay (\$100 per month) for experienced teachers who mentor teachers in the first or second year of their careers. The mentoring program is required by the state, but no longer funded by the state.*

Purpose: These federal funds may be used for salaries and professional development.

**Title IV - Student Support & Academic Enrichment**  
**Program 108**  
**Allotment Type: Dollar**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	38,712	43,452	24,923	53,145		
Curriculum Development Pay	-	1,296	-	-		
Substitute Pay	1,458	2,500	-	-		
FICA	3,019	3,668	1,877	4,065		
Retirement	9,485	10,427	6,236	12,765		
Insurance	4,768	6,298	3,527	6,881		
Workshop Expense	5,067	11,007	1,050	3,000		
Supplies	-	-	-	1,000		
Contract Services	-	6,000	-	-		
Indirect Costs	2,550	3,190	-	2,934		
Contingency				4,048		
<b>Program Total</b>	<b>65,059</b>	<b>87,838</b>	<b>37,613</b>	<b>87,838</b>	<b>-</b>	
<b>Funding Provided</b>						
Federal	\$ 65,059	\$ 87,838		\$ 87,838	\$ -	
<b>Total</b>	<b>\$ 65,059</b>	<b>\$ 87,838</b>		<b>\$ 87,838</b>	<b>\$ -</b>	

*Explanation of Changes:*

- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

Purpose: These federal funds are intended to provide all students with access to a well-rounded education, improve school conditions for student learning & improve the use of technology in order to improve academic achievement & digital literacy of all students.

North Carolina Pre-Kindergarten  
Program 413  
Allotment Type: Dollar

Description	Actual 2022-2023	Current Budget 2023-2024	Actual As Of 3/31/2024	Proposed 2024-2025	\$ Increase (Decrease)	% Increase (Decrease)
Salaries	635,813	707,104	541,749	681,474		
Substitute Pay	11,615	15,000	10,124	15,000		
Supplements	41,850	28,000	18,375	36,750		
FICA	46,712	53,810	40,586	56,092		
Retirement	163,271	175,989	139,870	172,661		
Insurance	96,990	132,498	83,132	121,425		
Workshop Expense	1,054	10,000	312	2,000		
Field Trips	189	-	-			
Background Checks			26	100		
Instructional Supplies/Software	29,173	20,000	24,502	25,000		
Furniture and Equipment	195		-	1,000		
Other Food Purchases	27,491	25,000	-	25,000		
Contract Services	-	-	52	500		
Travel			-	1,000		
<b>Program Total</b>	<b>1,054,353</b>	<b>1,167,401</b>	<b>858,728</b>	<b>1,138,001</b>	<b>(29,400)</b>	<b>-2.52%</b>
<b>Funding Provided</b>						
State Grant	\$ 634,162	\$ 687,841		\$ 780,238		
Other Local Revenue Fund	413,291	479,560		357,763		
<b>Total</b>	<b>\$ 1,047,453</b>	<b>\$ 1,167,401</b>		<b>\$ 1,138,001</b>	<b>\$ (29,400)</b>	<b>-2.52%</b>

*Explanation of Changes:*

- Salaries for teachers (certified staff) are projected to increase between 1.55 - 7.05%, inclusive of the step increase for years of experience.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.
- The NC Pre-Kindergarten program provides educational opportunities for at-risk four-year olds who normally would not receive services. Currently, there are 8 classrooms (1 at CHES and KHES, 2 at MES, NHES and FFES) serving 144 children.

PURPOSE: To provide pre-kindergarten academic instruction for at-risk and unserved 4-year olds for up to 18 students per classroom.

**General Operations**

**Program 801**

**Allotment Type: Local Dollars Only (The state provides no money for General Operations).**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Salaries	156,958	123,235	78,609	103,778		
FICA	11,293	7,381	5,489	7,939		
Retirement	48,118	24,303	18,848	24,948		
Insurance	7,396	9,824	7,719	10,524		
Supplemental Compensation Funding from Dare Co*	-	-	-	1,631,841 *		
Other Board Services	503,959	441,045	305,176	430,000		
Office Operations and Supplies	182,816	200,776	177,520	200,800		
Equipment Lease/Maintenance	193,687	191,550	250,051	250,000		
Travel	51,631	37,600	25,778	37,600		
Workshop Expense	81,515	5,000	64,643	70,000		
Insurance - Property (including Flood)	283,961	325,047	329,247	335,832		
Other Insurance & Judgments	460,039	89,740	91,897	94,600		
Insurance - Unemployment	27,579	30,000	9,103	10,000		
Insurance - Vehicle	3,456	31,666	31,666	32,000		
Insurance - Workers Compensation	214,774	245,642	266,442	270,000		
Dental Insurance	233,283	135,000	88,672	135,000		
Life Insurance	63,859	65,000	49,969	65,000		
<b>Program Total</b>	<b><u>2,524,324</u></b>	<b><u>1,962,809</u></b>	<b><u>1,800,829</u></b>	<b><u>3,709,862</u></b>	<b><u>1,747,053</u></b>	<b><u>89.01%</u></b>
<b>Funding Provided</b>						
Local	\$ 2,509,188	\$ 1,634,185		\$ 1,622,686		
Other Local Revenue Fund	15,136	328,624		2,087,176		
<b>Total</b>	<b><u>\$ 2,524,324</u></b>	<b><u>\$ 1,962,809</u></b>		<b><u>\$ 3,709,862</u></b>	<b><u>\$ 1,747,053</u></b>	<b><u>89.01%</u></b>

*Explanation of Changes:*

- Anticipate a significant reduction in amount paid in FY2022 related to judgments.

\* Supplemental funding for compensation from Dare County in the amount of \$1,631,841 (inclusive of benefits) will be allocated to program expenses once new schedules are developed.

PURPOSE: Funds are used to pay for the general operations of the school system that are not related to a specific program.

**Athletics/Band/Chorus/Strings****Program 802****Allotment Type: Local Dollars Only (The state provides no money for athletics.)**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Supplements	462,853	475,400	338,259	475,000		
Bus Drivers	81,692	12,500	58,827	70,000		
FICA	41,670	45,780	30,315	41,692		
Retirement	75,557	84,600	59,950	84,600		
Fees & Operations	124,825	120,000	94,814	180,000		
<b>Program Total</b>	<b>786,597</b>	<b>738,280</b>	<b>582,165</b>	<b>851,292</b>	<b>113,013</b>	<b>15.31%</b>

**Funding Provided**

Local	\$ 786,597	\$ 738,280	\$ 851,292		
<b>Total</b>	<b>\$ 786,597</b>	<b>\$ 738,280</b>	<b>\$ 851,292</b>	<b>\$ 113,013</b>	<b>15.31%</b>

*Explanation of Changes:*

- *Supplements are based on years of experience.*
- *The retirement rate is projected to decrease from 25.02% to 24.04%.*

PURPOSE: Funds are included to supplement gate receipts to pay for uniform replacement, referees and supplies.



**Utilities****Program 805****Allotment Type: Local Dollars Only (The state provides no funding for utilities.)**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Telephone	78,681	80,000	62,868	80,000		
Electric	1,274,363	1,363,857	1,087,451	1,400,000		
Water & Sewer	207,894	200,000	166,627	220,000		
Fuel	843,832	870,000	475,150	800,000		
<b>Program Total</b>	<b>2,404,770</b>	<b>2,513,857</b>	<b>1,792,096</b>	<b>2,500,000</b>	<b>(13,857)</b>	<b>-0.55%</b>

**Funding Provided**

Local	2,404,770	2,513,857	2,500,000		
<b>Total</b>	<b>\$ 2,404,770</b>	<b>\$ 2,513,857</b>	<b>\$ 2,500,000</b>	<b>\$ (13,857)</b>	<b>-0.55%</b>

*Explanation of Changes:*

- This program does not anticipate a significant change in funding.

PURPOSE: Funds are provided to pay the utility expenses of all schools and the central office.

**Maintenance  
Program 806 & 807**

**Allotment Type: Local Dollars Only (The state provides no funding for maintenance.)**

<b>Description</b>	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
Utilities	9,939	9,500	9,215	1,000		
Contracted Services	461,846	609,600	441,785	525,000		
Workshop Expenses	663	500	642	1,000		
Advertising	304	500	-	500		
Maintenance Professional & Tech	678	1,500	2,255	3,000		
Grounds Maintenance Supplies	46,730	60,000	26,258	50,000		
Building Contracted Repair	155,775	200,000	177,056	200,000		
Equipment Contracted Repair	88,235	134,000	94,287	134,000		
Rentals/Leases	-	3,500	75	3,500		
Travel	254	1,000	1,492	2,000		
Maintenance Supplies and Materials	7,087	78,600	4,970	10,000		
Repair Parts and Materials	363,192	331,840	237,225	320,000		
Computer Software and Supplies	10,913	15,000	11,459	15,000		
Equipment	12,853	6,700	-	6,700		
Fuel	33,970	45,000	21,764	37,500		
Custodial Supplies & Uniforms	148,975	217,505	134,964	217,500		
<b>Program Total</b>	<b>1,341,414</b>	<b>1,714,745</b>	<b>1,163,447</b>	<b>1,526,700</b>	<b>\$ (188,045)</b>	<b>-10.97%</b>
<b>Funding Provided</b>						
Local	\$ 1,330,740	\$ 1,664,745		\$ 1,526,700		
<b>Total</b>	<b>\$ 1,330,740</b>	<b>\$ 1,664,745</b>		<b>\$ 1,526,700</b>	<b>\$ (138,045)</b>	<b>-8.29%</b>

*Explanation of Changes: This program reflects funding based on projected spending for this current year.*

PURPOSE: Funds are allocated to pay for the activities of the maintenance department.

# Appendix A

## Capital Improvement Plan

**Dare County Board of Education**

**Capital Improvement Plan**

**Projected Projects for Fiscal Years 2024-25 through 2028-29**

Requested Projects		Fiscal Year	2024-25	2025-26	2026-27	2027-2028	2028-2029	Totals
<b>Projects Meeting County CIP Definition</b>								
KHES	Exterior Paint/Siding				\$150,000			\$150,000
KHES	Roof			\$360,000				\$360,000
FFHS	Roof replacement		\$305,000					\$305,000
FFHS	Section/Siding replacement/paint		\$250,000					\$250,000
FFHS	Gym Floor Renovations					\$150,000		\$150,000
FFHS	Chiller R'newal		\$245,000					\$245,000
FFHS	HVAC riser repairs		\$150,000					\$150,000
FFHS	Class Addition/AUX gym				\$7,000,000			\$7,000,000
FFES	Air handler replacement		\$195,000				\$300,000	\$495,000
FFES	Irrigation			\$150,000				\$150,000
FFES	Addition/ Modernization				\$5,000,000			\$5,000,000
FFMS	Irrigation			\$150,000				\$150,000
FFMS	Addition/ Modernization				\$5,000,000			\$5,000,000
FFMS	Air handler replacement			\$255,000				\$255,000
NHES	Chiller compressor overhaul			\$190,000				\$190,000
NHES	Roof Replacement			\$450,000				\$450,000
MHS	Gym floor major renovations		\$90,000					\$90,000
MHS	Chiller Replacements		\$715,000	\$400,000				\$1,115,000
MHS	Athletic Lighting LED upgrade						\$850,000	\$850,000
MHS	Field house - \$400,000 approved in FY 2020 for this project and is available.		<i>Funded 2019-20</i>					

**Dare County Board of Education**

**Capital Improvement Plan**

**Projected Projects for Fiscal Years 2024-25 through 2028-29**

Requested Projects		Fiscal Year	2024-25	2025-26	2026-27	2027-2028	2028-2029	Totals
<b>Projects Meeting County CIP Definition</b>								
MES	Roof Replacement				\$400,000			\$400,000
MES	Rooftop HVAC					\$240,000		\$240,000
MES	FA System Replace						\$140,000	\$140,000
MES	Gym Floor Replacement		\$90,000					
MMS	Chiller Replacement					\$450,000		\$450,000
CHSSCS	Roof replacement				\$500,000			\$500,000
CHSSCS	Chiller Replacement					\$850,000		\$850,000
CHSSCS	Kitchen Rebuild				\$7,000,000			\$7,000,000
CHES	Roof Replacement				\$400,000			\$400,000
CHES	Chiller						\$450,000	\$450,000
CHES	FA System replacement						\$145,000	\$145,000
CHES	Renovation/Feasibility				\$3,000,000			\$3,000,000
CO	Roof Replacement				\$155,000			\$155,000
CO	Window Replacement					\$150,000		\$150,000
CO	Air Handler Replacement			\$150,000				\$150,000
CO	Storage @ Run hill				\$1,000,000			\$1,000,000
District	Fuel Oil Tanks		\$75,000					
District	HVAC Controls Hdwr						\$100,000	\$100,000
District	Playground Equipment		\$90,000			\$180,000		\$270,000
<b>Requested</b>			<b>\$2,205,000</b>	<b>\$2,105,000</b>	<b>\$29,605,000</b>	<b>\$2,020,000</b>	<b>\$1,985,000</b>	<b>\$35,935,000</b>

# Appendix B

## Capital Outlay Request

**Capital Outlay Fund**  
**Fiscal Year 2023-2024 Budget**

**Summary of Revenues**

Dare County	\$ 605,000
Fund Balance Appropriation	<u>8,549</u>
<b>Total Revenues</b>	<b><u>\$ 613,549</u></b>

**Summary of Expenditures**

Capital Outlay	<u>\$ 613,549</u>
<b>Total Expenditures</b>	<b><u>\$ 613,549</u></b>

**Capital Outlay Fund**  
**Fiscal Year 2024-2025 Proposed Budget**  
**Capital Outlay**

	<u>Detail</u>	<u>Total</u>		<u>Detail</u>	<u>Total</u>
<b>Manteo High School</b>		<b>\$ 11,000</b>	<b>Kitty Hawk Elementary</b>		<b>\$ -</b>
Soccer field bleachers/seating	11,000		Stage lift		
<b>Manteo Middle</b>		<b>\$ 7,000</b>	<b>Cape Hatteras Elementary</b>		<b>\$ -</b>
Wrestling mats	7,000		Chorus bleachers		
<b>First Flight Middle</b>		<b>\$ 41,549</b>	<b>Transportation</b>		<b>\$ 145,000</b>
Carpet replaced - admin area	40,000		Activity Bus	145,000	
Indoor gaga pit	1,549		<b>Maintenance</b>		<b>\$ 212,000</b>
			Multiple items	212,000	
<b>First Flight High School</b>		<b>\$ 72,000</b>	<b>School Nutrition</b>		<b>\$ 125,000</b>
New sound system - auditorium	50,000		Equipment	125,000	
Commercial washer/dryer	15,000				
Furniture - AVID classroom	2,000				
Furniture - Band/Chorus	5,000				
			<b>TOTAL CAPITAL OUTLAY</b>		<b><u>\$ 613,549</u></b>



# Appendix C

## School Nutrition

**School Nutrition Fund  
Fiscal Year 2024-2025 Budget**

	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Summary of Revenues</u></b>						
USDA Grants/Commodities	1,499,333	1,685,000	851,546	1,685,000		
Food Sales	602,573	598,000	365,635	598,000		
Interest on Investments	4,530	1,500	2,078	1,500		
Miscellaneous Revenue	21,045	70,000	1,538	70,000		
Transfer from Local Current Expense	45,715	-	-	-		
<b>Total Revenue</b>	<b>\$ 2,173,196</b>	<b>\$ 2,354,500</b>	<b>\$ 1,220,797</b>	<b>\$ 2,354,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b><u>Summary of Expenditures</u></b>						
Salaries	883,165	894,200	613,526	894,200		
Substitutes	23,790	15,000	13,898	15,000		
Longevity Pay	14,055	12,901	12,991	12,901		
Annual Leave	5,594	-	63	-		
Bonus Leave	-	-	-	-		
FICA	64,197	70,541	45,942	70,541		
Retirement	198,254	182,864	143,888	182,864		
Insurance	176,458	208,694	148,748	208,694		
Propane Gas	-	1,000	-	1,000		
Contracted Repair /Maint.	10,946	15,000	-	15,000		
Travel	2,925	2,500	1,457	2,500		
Membership Dues & Fees	1,220	1,500	585	1,500		
Supplies and Materials	1,444	1,500	585	1,500		
Computer Software	4,068	13,000	1,318	13,000		
Repair Parts, Material, & Related	3,101	3,800	-	3,800		
Food Processing & Other Supplies Used	67,616	102,000	45,051	102,000		
Purchased Food	808,350	787,500	657,742	787,500		
Equipment Purchases	8,381	5,000	7,296	5,000		
Contract Services	35,490	30,000	37,821	30,000		
Workshop Expense	15,363	7,500	4,459	7,500		
<b>Total Expense</b>	<b>\$ 2,324,437</b>	<b>\$ 2,354,500</b>	<b>\$ 1,735,370</b>	<b>\$ 2,354,500</b>	<b>\$ -</b>	<b>0.00%</b>

*Explanation of Changes:*

- Salaries for classified staff are projected to increase 3.0%.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.

# Appendix D

## ASEP

**After School Enrichment Program Fund  
Fiscal Year 2024-2025 Budget**

	<b>Actual 2022-2023</b>	<b>Current Budget 2023-2024</b>	<b>Actual As Of 3/31/2024</b>	<b>Proposed 2024-2025</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b><u>Summary of Revenues</u></b>						
Program Fees	380,215	496,000	328,171	496,000		
American Relief Plan	613,682	-	19,488	-		
Miscellaneous/Donations/Grants	260	-	-	-		
Transfer from Local Current Expense Fund	-	-	-	-		
Appropriated Fund Balance (Grant Funds)	-	224,523	-	-		
<b>Total Revenues</b>	<b>\$ 994,157</b>	<b>\$ 720,523</b>	<b>\$ 347,659</b>	<b>\$ 496,000</b>	<b>\$ (224,523)</b>	<b>-31.16%</b>

**Summary of Expenditures**

Salaries	386,767	404,082	275,277	300,000		
Substitutes	11,478	-	6,190	9,000		
Bonus Pay	65,143	42,200	52,100	35,000		
Longevity Pay	4,711	4,362	2,443	4,000		
Annual Leave Payout	510	-	-	-		
FICA	34,467	5,585	24,647	26,400		
Retirement	74,103	71,310	52,746	58,575		
Insurance	40,047	54,084	37,374	41,025		
Travel	-	-	-	-		
Supplies and Materials/Software	78,328	15,315	5,269	11,500		
Furniture & Equipment/Computer Equipment	51,310	-	-	-		
Food	16,795	9,500	1,287	9,500		
Staff Development	5,783	1,000	1,526	1,000		
Playground Improvements	-	87,879	63,525	-		
<b>Total Expenditures</b>	<b>\$ 769,442</b>	<b>\$ 695,317</b>	<b>\$ 522,384</b>	<b>\$ 496,000</b>	<b>\$ (199,317)</b>	<b>-28.67%</b>

*Explanation of Changes:*

- Salaries for classified staff are projected to increase 3.0%.
- Insurance premiums are projected to increase from \$7,557 to \$8,095.
- The retirement rate is projected to decrease from 25.02% to 24.04%.
- Grant funding from the American Relief Plan ends in June 2023.
- Funding for playground improvements was included in the current fiscal year as a one time expenditure.

# Appendix E

## Student Fees

## Student Fees

Student Fees	2023-2024	Proposed for 2024-2025
Class Dues		
Freshman	\$5.00	\$5.00
Sophomore	\$5.00	\$5.00
Junior	\$10.00	\$10.00
Senior	\$20.00	\$20.00
Parking Fee (HS only)	\$25.00	\$25.00
Caps and Gowns	\$35.00	\$35.00
Graduation Stoles	\$19.00	\$19.00
Drivers Education	\$65.00	\$65.00
Laptop Insurance Fee	\$25.00	\$25.00
Laptop Carrying Case (Replacements only)	\$20.00	\$20.00
PE Uniform (optional MS only)	\$20.00	\$20.00
Student Planner (optional)	\$2.00	\$2.00
Lost Lock Fee	\$5.00	\$5.00
Lost Power Cord	\$20.00	\$20.00
School Breakfast	\$1.25	• Rate increase to be presented
School Lunch		
Elementary	\$2.75	• Rate increase to be presented
Secondary	\$3.00	• Rate increase to be presented
Adults	à la carte	à la carte
Adults	à la carte	à la carte
ASEP Fees		
One child	\$60.00	• Rate increase to be presented
Two children	\$90.00	• Rate increase to be presented
Three children	\$115.00	• Rate increase to be presented
All Summer Enrichment Program	\$170.00	\$170.00
Summer Reading Camp	\$825.00	\$825.00
Out of District Tuition	\$4,500.00	• Rate increase to be presented

# Appendix F

## Glossary

## **GLOSSARY**

### **Advanced Placement Courses (AP Courses)**

These are college-level courses taken by high school students. Based on performance on a test given at the end of the course, a student is eligible to receive actual college credit for the course.

### **Advancement Via Individual Determination (AVID) Program**

This research-based program targets first generation college-goers or students facing hardships that might negatively affect their preparation for college. Beginning in the sixth grade, students selected for AVID are trained in organizational skills and study skills. They receive individual and group tutoring. They are enrolled in courses that will help prepare them for college entry.

### **Administrative Intern**

This is a training position for aspiring assistant principals/principals. To qualify, a person must be an employee of Dare County Schools and must be enrolled in (or have completed) a graduate program leading to licensure/certification as a principal.

### **After School Enrichment Program (ASEP)**

This program provides childcare from the close of school until 6:00 p.m. on Monday to Friday at CHES, KHES, FFES, NHES, and MES. Parents pay a weekly fee that covers all costs associated with the program.

### **AIG Program**

This stands for the Academically and Intellectually Gifted Program for students who meet identification criteria established in the local plan for the gifted, which must adhere to state standards as approved by the North Carolina Department of Public Instruction.



**Allotment Types of State Funding:**

Position: Funding provided for a position that is not limited to a specific dollar amount.

Months of Employment (MOE): Funding provided for an amount of time equal to a calendar month without regard to a specific dollar amount.

Dollar: Allotment of dollars in a specified amount.

Guaranteed: Allotment to the actual expenditure regardless of the dollar amount.

**At-Risk Students**

This refers to students who are subject to one or more factors that may interfere with their ability to make timely progress toward promotion. Such factors include, but are not limited to, intellectual disabilities, poverty, malnutrition, lack of exposure to/lack of command of the English language, lack of basic skills appropriate for a particular grade level, or developmental delays.

**Capital Outlay Fund**

The capital outlay fund consists of nonrecurring expenditures of significant value such as activity buses, computers, furniture, and equipment.

**Career and College Now**

Parents of motivated/interested middle school students may choose to enroll their children in high school courses for credit. Depending on how many courses parents choose for their children to take, the students will have more room in their high school schedules to take additional CTE electives and/or college credit courses through AP courses or dual enrollment courses

**Career and Technical Education**

Formerly known as Vocational Education or Workforce Development, these middle and high school courses prepare students for the workplace.

### **Carolina College Advising Corps (CCAC)**

This program provides a “near peer” (a recent graduate of UNC) to assist students with the college application process, including writing an effective essay, finding scholarships or financial aid, and selecting a career or college that is a good fit. The advisers primarily serve students in grades 9 through 12, concentrating on juniors and seniors. Piloted in 2015-2016 with one adviser, the program has now expanded to two advisers.

### **Children with Special Needs Program**

This is the name that North Carolina assigns to funds that pay for exceptional children’s education. “Exceptional” students are also referred to as handicapped children, students with IEPs (Individualized Education Plans), and students with disabilities. This program is also called special education.

### **Consumer Price Index (CPI)**

This is a measurement of the increase in the cost of living (inflation factor) provided by the U.S. Department of Labor. The CPI is updated monthly and differs by regions of the country. When calculating inflation in the local School Funding Formula, the CPI for the Southeast-Urban region is used.

### **Drivers’ Education Fees**

The state has steadily decreased its subsidization of the cost of drivers’ training (which it took from Department of Transportation Funds). A state law limits the fee that school systems may charge for this service to \$65 per student, although the actual cost is close to \$260 per student.

### **Dual Enrollment**

A dual enrollment course is a high school course for which, upon successful completion, a student may receive credit for both a high school course and a college course.

### **Dual Immersion Program**

A dual immersion program is a program that provides instruction in two languages. Dual language immersion provides an attractive, innovative option for any school seeking to close the achievement gap, reach underachieving subgroups and develop global-ready young leaders. Children who learn in two languages benefit from high academic achievement, language proficiency, increased critical thinking skills, increased cognitive development and higher cultural sensitivity, according to recent studies.

**Enrichment**

This is an academic plan to enhance and extend student learning in a variety of subject areas. Enrichment activities are often interactive and project-based. These activities are conducted during the school day and after school.

**Enterprise Funds**

Enterprise Funds are funds that are normally self-sustaining and are operated as a business. The Dare County School System has two enterprise funds: the School Nutrition Fund and the After School Enrichment Program Fund.

**ESL (English as a Second Language)**

This term is used interchangeably with LEP (Limited English Proficiency) and ELL (English Language Learners). It refers to students whose native language was not English. When ESL students acquire a certain level of proficiency in English, they no longer receive ESL services. Regardless of their proficiency in English, ESL students are required to take math-standardized tests in English during their first and subsequent years of enrollment and reading tests in English during their second and subsequent years of enrollment. As the No Child Left Behind Act is replaced by the Every Student Succeeds Act (2017-2018), students will have three years before having to take reading tests in English.

**ESSER (Elementary & Secondary School Emergency Relief) Fund**

Federal funds allotted by the federal government to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools.

**Exceptional Children's Program**

See Children with Special Needs.

**Federal Programs**

Title I – This program provides special help to children from low-income families. Typically, Title I teachers help small groups of children with reading and math skills.

Title II – This program may be used for salaries or teacher recruitment and retention.

Title III – This program provides support services for ESL students.

Title IV – This program provides student support services and academic enrichment for all students.

Title VI B – This program provides funding for the exceptional childrens' program.

### **Fines and Forfeitures**

This source of revenue derives from Dare County traffic violations, court fines, forfeitures of bonds, real estate tax late listing penalties, and business personal property late listing penalties.

### **Indirect Costs**

A cost that cannot be directly assigned to one specific service but is allocated to different funds based on a percentage of estimated use.

### **Individual Education Plan (IEP)**

An IEP is developed for each student who officially qualifies for special education funding.

### **Instructional Support Funds**

These funds pay for guidance counselors, media coordinators (librarians), psychologists, social workers, and nurses.

### **Intervention**

This is an academic plan to help struggling students stay on grade level. Although this term is sometimes used interchangeably with “remediation,” an important difference is that intervention is done immediately, as soon as a student shows warning signs of falling behind. Intervention programs are conducted during the day, after school, and on Saturdays.

### **Levels I, II, III, IV, V**

These terms refer to student levels of proficiency on North Carolina’s standardized tests. Levels I and II are considered below grade level. Levels III, IV, and V are considered to be at or above grade level.

### **Local County Appropriation**

The amount of money provided to the school system from the county to help fund current operating expenses and capital outlay needs. The amount for operating expenses is calculated according to the School Funding Formula.

### **Mentor Program**

The state of North Carolina requires that all beginning teachers (in the first three years of their career) be assigned a trained, experienced teacher as an official mentor. Additionally, the state requires that an experienced teacher be assigned as a “buddy” mentor for teachers new to the school district but who already have at least three years of experience as a teacher. Up until the 2009-2010 school year, the state paid \$100 a month only to mentors of first and second year teachers. In 2009-2010, all state funding for mentors was curtailed. Despite the lack of state funding, the state continues to require that the mentor program be provided, making it an unfunded mandate. Dare County Schools continues to pay mentors of first and second year teachers.

### **Months of Employment**

See allotment type.

### **NC Pre-Kindergarten Program**

This is a pre-kindergarten academic program for at-risk four year olds. This was formerly known as More at Four.

### **Non-Contributory Employee Benefits**

Payment of annual leave payout, longevity, and disability comes from non-contributory employee benefits.

### **Non-Instructional Support Funds**

These funds pay for custodians, maintenance, and clerical staff.

### **North Carolina Standard Course of Study (NCSCOS)**

The NC Standard Course of Study defines the appropriate content standards for each grade level and each high school course. The NCSCOS consists of the Common Core State Standards in English/language arts and mathematics and the North Carolina Essential Standards in all other subjects, including science,

social studies, the arts, healthful living, career and technical education, and world languages. An Academic Standards Review Commission was appointed in 2014 to make suggestions for revisions to the math and English/Language Arts content to the State Board of Education.

### **Operating Fund**

The operating fund is comprised of the State Public School Fund, Federal Grants Fund, Local Operating Fund, and the Other Local Revenue Fund. It accounts for the revenues and expenditures related to the operating expenses of the school system. Operating expenses include the cost of personnel, materials, equipment, utilities, and extra-curricular activities.

### **Power School**

This is the current statewide online student information system that replaced NCWise.

### **Program Code (Number)**

Program Codes are the numbers assigned to a budget category by the North Carolina Department of Public Instruction; i.e. Program 001 pays for classroom teachers, Program 003 pays for non-instructional support, Program 005 pays for school administration, etc.

### **PRC**

This is an abbreviation for Program Report Code. This term is used interchangeably with Program Code. (See above.)

### **Read to Achieve**

This legislation governs K-3 reading. The goal of Read to Achieve is to ensure that every student reads at or above grade level by the end of third grade.

### **READY**

This is the new North Carolina student accountability model that replaced the ABCs standardized testing program. READY encompasses a new, more rigorous curriculum and new assessments to measure student progress. Student proficiency scores are expressed in five levels from I to V. Levels I and II are considered below grade level. Levels III, IV, and V are considered at or above grade level.

### **School Funding Formula**

Endorsed by the Board of Education in 2015, the School Funding Formula replaced the Per Pupil Formula, which was the theoretical basis for local funding from 1999 to 2014. The purpose of the School Funding Formula is to provide a planning tool for budgeting that will assist school system and county personnel in building a budget document for the ensuing fiscal year. Based on the premise that some expenses are not significantly impacted by increasing or decreasing student enrollment, the School Funding formula has three major components. Section 1 is comprised of salary increases and changes to the retirement system contribution and costs of health insurance, all of which are determined by action of the General Assembly. Section 2 includes items impacted by the Consumer Price Index (CPI) and the number of students enrolled, such as library books, textbooks, instructional supplies, and postage. Section 3 includes items that are affected by the CPI, square footage, and rate increases, such as insurances, utilities, and custodial needs.

### **School Nutrition Program**

Formerly known as the Child Nutrition Program, this is a federal and state regulated program that offers breakfasts and lunches to public school students.

### **Summer Reading Camp**

The state provides funds for first, second, and third grade students who are not reading on grade level to attend a Summer Reading Camp that provides focused and intensive instruction on reading for six weeks.

### **Unassigned Fund Balance**

Previously called “undesignated” fund balance, “unassigned” is the term recommended by GASB (the Governmental Accounting Standards Board). These funds represents the savings of a school system. The Board of Education has an informal goal to build and maintain an unassigned fund balance of \$1,000,000 to \$1,500,000.

### **Use of Facilities**

In this budget, “use of facilities” refers to fees collected from outside users of school facilities. The fees partially pay for the cost of utilities and labor.

